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Business Information Report

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ATTN: **082135-0000052 bcp**

Report Printed: JAN 02 2008
In Date

BUSINESS SUMMARY

AURORA CORP. OF AMERICA

(FOREIGN PARENT IS AURORA CORPORATION, TAIPEI, TAIWAN.)

**3500 Challenger St
Torrance, CA 90503**

Now Included with this Report

NEW!

D&B's Credit Limit Recommendation

D&B's industry and risk-based limit guidance

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Payment Trends Profile

Payment trends and industry benchmarks

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This is a **single (subsidiary)** location.

Web site: www.auroracorp.com

Telephone: 310 793-5650

Fax: 310 793-5658

Chief executive: KEVIN CHEN, PRES

Year started: 1975

Management control: 1992

Employs: 30

Sales E: \$25,000,000

History: CLEAR

SIC: 5087
5044

Line of business: Whol service establishment
equipment, whol office equipment

D-U-N-S Number: 06-079-1753

D&B Rating: **1R2**
Number of employees: 1R is **10 or more** employees.

Composite credit appraisal: 2 is **good**.

D&B PAYDEX®:

12-Month D&B PAYDEX: **61**

When weighted by dollar amount, payments to suppliers average 22 days beyond terms.



Based on trade collected over last 12 months.

NEW! [Enhanced payment trends and industry benchmarks are available on this business](#)

SUMMARY ANALYSIS

D&B Rating: **1R2**
Number of employees: 1R indicates **10 or more** employees.
Composite credit appraisal: 2 is **good**.

The Rating was changed on May 25, 2007 because of a change in payment information appearing in D&B's file and other changes in D&B's files. The 1R and 2R ratings categories reflect company size based on the total number of employees for the business. They are assigned to business files that do not contain a current financial statement. In 1R and 2R Ratings, the 2, 3, or 4 creditworthiness indicator is based on analysis by D&B of public filings, trade

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payments, business age and other important factors. 2 is the highest Composite Credit Appraisal a company not supplying D&B with current financial information can receive. For more information, see the D&B Rating Key.

Below is an overview of the company's rating history since 10/27/04:

D&B Rating	Date Applied
1R2	05/25/07
1R3	01/17/06
1R4	06/15/05
1R3	02/01/05
4A3	10/27/04

The Summary Analysis section reflects information in D&B's file as of December 31, 2007.

NEW! Have AURORA CORP. OF AMERICA's payment habits changed over time?

A Payment Trends Profile will show you - [View Now](#)

CUSTOMER SERVICE

If you have questions about this report, please call our Customer Resource Center at 1.800.234.3867 from anywhere within the U.S. If you are outside the U.S. contact your local D&B office.

*** Additional Decision Support Available ***

Additional D&B products, monitoring services and specialized investigations are available to help you evaluate this company or its industry. Call Dun & Bradstreet's Customer Resource Center at 1.800.234.3867 from anywhere within the U.S. or visit our website at www.dnb.com.

HISTORY

The following information was reported **08/11/2007**:

Officer(s): KEVIN CHEN, PRES
 LINDA CHEN, V PRES

DIRECTOR(S): THE OFFICER(S)

Incorporated in the state of CA on 1/3/1992.

Business started 1975 by Y T Chen. Present control succeeded 1992. 100% of capital stock is owned by parent company.

KEVIN CHEN born 1968. 1992-present active here.

LINDA CHEN born 1970. 1992-present active here.

CORPORATE FAMILY

Click below to buy a Business Information Report on that family member.
 For an expanded, more current corporate family view, use D&B's Global Family Linkage product.

[Buy Selected Report\(s\)](#)

Parent:

☐ Aurora Corporation Taipei City, Taiwan DUNS # [65-608-2609](#)

Affiliates (International):

(Affiliated companies share the same parent company as this business.)

☐ AURORA INFORMATION SYSTEM CORPORATION Taipei City, TAIWAN DUNS # [65-877-0859](#)
 AURORA OFFICE AUTOMATION

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<input type="checkbox"/> CORPORATION	Taipei City, TAIWAN	DUNS # 65-600-5337
<input type="checkbox"/> AURORA TELECOM CORPORATION	Taipei City, TAIWAN	DUNS # 65-863-7777

Buy Selected Report(s)

BUSINESS REGISTRATION

CORPORATE AND BUSINESS REGISTRATIONS PROVIDED BY MANAGEMENT OR OTHER SOURCE

The Corporate Details provided below may have been submitted by the management of the subject business and may not have been verified with the government agency which records such data.

Registered Name: AURORA CORPORATION OF AMERICA

Business type: CORPORATION

Corporation type: PROFIT

Date incorporated: JAN 03 1992

State of incorporation: DELAWARE

Filing date: JAN 03 1992

Where filed: SECRETARY OF STATE/CORPORATIONS DIVISION, DOVER, DE

OPERATIONS

08/11/2007

Description: Subsidiary of Aurora Corporation, Taipei, .

Foreign parent is Aurora Corporation, Taipei, Taiwan. DUNS #65-608-2609, started 1963, which operates as a wholesaler and retailer of office machines, equipment, office furniture, communication and computer products. Reference is made to that report for background information on the parent & its management. The parent company owns 100% of capital stock of the business. The parent company has 2 other subsidiaries.

Wholesales service establishment equipment, specializing in shredders (60%). Wholesales office equipment, specializing in calculating machines (40%).

Has 400 account(s). Terms are net 30 days. Sells to retailers. Territory : United States.

Nonseasonal.

Employees: 30 which includes officer(s).

Facilities: Owns 50,000 sq. ft. in a two story concrete block building.

Location: Industrial section on well traveled street.

SIC & NAICS

SIC:
 Based on information in our file, D&B has assigned this company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific to a company's operations than if we use the standard 4-digit code.

NAICS:
 423850 Service Establishment Equipment and Supplies Merchant Wholesalers
 423420 Office Equipment Merchant Wholesalers

The 4-digit SIC numbers link to the description on the Occupational Safety & Health Administration (OSHA) Web site. Links open in a new browser window.

50879909 Shredders, industrial and commercial
 50440100 Calculating machines

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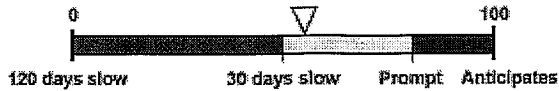
D&B PAYDEX

NEW! Enhanced payment trends and industry benchmarks are available on this business

The D&B PAYDEX is a unique, dollar weighted indicator of payment performance based on up to 29 payment experiences as reported to D&B by trade references.

3-Month D&B PAYDEX: 53

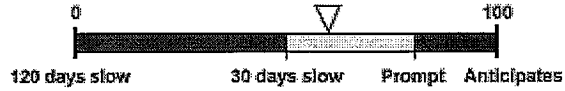
When weighted by dollar amount, payments to suppliers average 28 days beyond terms.



Based on trade collected over last 3 months.

12-Month D&B PAYDEX: 61

When weighted by dollar amount, payments to suppliers average 22 days beyond terms.



Based on trade collected over last 12 months.

When dollar amounts are not considered, then approximately 83% of the company's payments are within terms.

PAYMENT SUMMARY

The Payment Summary section reflects payment information in D&B's file as of the date of this report.

Below is an overview of the company's dollar-weighted payments, segmented by its suppliers' primary industries:

	Total Rcv'd (#)	Total Dollar Amts (\$)	Largest High Credit (\$)	Within Terms (%)	Days Slow <31 31-60 61-90 90> (%)			
Top industries:								
Trucking non-local	6	53,100	30,000	31	29	7	33	-
Nonclassified	4	5,650	5,000	100	-	-	-	-
Telephone communictns	2	1,000	1,000	100	-	-	-	-
Public finance	1	10,000	10,000	100	-	-	-	-
Ret computer/software	1	1,000	1,000	100	-	-	-	-
Data processing svcs	1	1,000	1,000	-	50	50	-	-
Misc equipment rental	1	1,000	1,000	100	-	-	-	-
Short-trm busn credit	1	750	750	100	-	-	-	-
Misc general gov't	1	750	750	100	-	-	-	-
Photocopying service	1	750	750	100	-	-	-	-
OTHER INDUSTRIES	8	1,550	750	76	24	-	-	-
Other payment categories:								
Cash experiences	0	0	0					
Payment record unknown	2	1,050	1,000					
Unfavorable comments	0	0	0					
Placed for collections:								
With D&B	0	0						
Other	0	N/A						
Total in D&B's file	29	77,600	30,000					

The highest **Now Owes** on file is \$30,000

The highest **Past Due** on file is \$25,000

D&B receives over 600 million payment experiences each year. We enter these new and updated experiences into D&B Reports as this information is received.

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NEW! How does AURORA CORP. OF AMERICA's payment record compare to its industry?

A Payment Trends Profile will show you - [View Now](#)

PAYMENT DETAILS

Detailed Payment History

Date Reported (mm/yy)	Paying Record	High Credit (\$)	Now Owes (\$)	Past Due (\$)	Selling Terms	Last Sale Within (months)
11/07	Ppt	10,000	2,500	0	N60	1 mo
	Ppt	1,000	1,000	0		1 mo
	Ppt	500	500	0		1 mo
	Ppt	50	0			6-12 mos
	Ppt	0	0	0		6-12 mos
	Ppt-Slow 30	500	500	500		1 mo
	Ppt-Slow 90	5,000	1,000	250		1 mo
	Slow 30-90	30,000	30,000	25,000	N15	1 mo
10/07	Ppt	100	100	0	Lease Agreeemnt	1 mo
09/07	Ppt	1,000	250			
	Ppt	750	750			1 mo
	Ppt-Slow 30	750	0	0		2-3 mos
05/07	Ppt	0	0	0		1 mo
04/07	Ppt	100	100	0		1 mo
02/07	Slow 5	0	0			1 mo
	(016)	1,000	750	0	N30	
01/07	Ppt	100	0	0	N15	6-12 mos
10/06	Ppt	5,000	5,000	0		1 mo
	Ppt	1,000	0	0		6-12 mos
07/06	(020)	750				1 mo
	Satisfactory.					
06/06	Ppt	10,000				1 mo
05/06	Ppt-Slow 60	7,500	0	0		4-5 mos
04/06	Ppt	50	0	0	N30	6-12 mos
03/06	Ppt	750	0	0		6-12 mos
12/05	Ppt	500	50	0		1 mo
	Ppt	100	0	0		1 mo
	Ppt	50	0	0		2-3 mos
	(028)	50	0	0		2-3 mos
11/05	Slow 30-60	1,000	0	0		6-12 mos

Payment experiences reflect how bills are met in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

NEW! Have AURORA CORP. OF AMERICA's payment habits changed over time?

A Payment Trends Profile will show you - [View Now](#)

FINANCE

07/02/2007

On JUL 02 2007 Charles Du, Fin Mgr, deferred financial statement.

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Charles Du submitted the following partial estimates dated JUL 02 2007:

Sales for 2006 were \$25,000,000.

PUBLIC FILINGS

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

UCC FILINGS

Collateral: Leased Business machinery/equipment
Type: Original
Sec. party: KONICA MINOLTA BUSINESS SOLUTIONS U.S.A., INC., PARK RIDGE, NJ
Debtor: AURORA CORP OF AMERICA
Filing number: 3328265 7
Filed with: SECRETARY OF STATE/UCC DIVISION, DOVER, DE

Date filed: 12/12/2003
Latest Info Received: 01/06/2004

The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this report was printed.

GOVERNMENT ACTIVITY

Activity summary

Borrower (Dir/Guar):	NO
Administrative debt:	NO
Contractor:	NO
Grantee:	NO
Party excluded from federal program(s):	NO

Possible candidate for socio-economic program consideration

Labor surplus area:	YES (2007)
Small Business:	YES (2006)
8(A) firm:	N/A

The details provided in the Government Activity section are as reported to Dun & Bradstreet by the federal government and other sources.

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5/5/1 (Item 1 from file: 500)
DIALOG(R)File 500:Extel Intl FinancI Cards
(c) 2008 Extel Financial Inc. All rts. reserv.

0000022937

Date Record Changed Last: December 10, 2007

Aurora Corp

15th Floor
No 2 Section 5 Shinyi Road
Taipei City
Telephone: 2 2345 8088 Fax: 2 2728 6198
URL : <http://www.aurora.com.tw>
Country: TAIWAN, PROVINCE OF CHINA (TWN)

EXTEL Company Number: 00022937
SEDOL Number: 6059998
ISIN Number: TW0002373008
Record Type: DIRECTORY
Document Type: COMPANY

Number of Employees: 2481

Date of Latest Annual Data: December 31, 2006
Fiscal Year End Date: December 31, 2006

Primary US SIC Codes:
3579 Office machines, nec

Secondary US SIC Codes:
5045 Computers, peripherals & software
7699 Repair services, nec
5021 Furniture
3669 Communications equipment, nec

OTHER OFFICES

Aurora Corp : Business Addresses
Head Office
15th Floor
No 2 Section 5 Shinyi Road
Taipei City
Taiwan, Republic of China
Tel. +886 2 2345 8088
Fax +886 2 2728 6198
Web Address
Web <http://www.aurora.com.tw>

OFFICERS

Aurora Corp : Management
Directors

Position	Name	Appointed/ Ceased
Chairman	Chen Yong Tai	15 Dec 1989 Appointed
Director	Aurora International Company Ltd represented by Lin Rong Xing	06 May 1998 Appointed

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	Chen Guan Ming	15 May 1995 Appointed
	Chen Guan Bai	24 Apr 2001 Appointed
	Aurora International Company Ltd represented by Lai Hao Min	15 Dec 1989 Appointed
	Huang Wen Zhi	
	Ye Ri Song	
Other		
Position	Name	Appointed/ Ceased
Other Executive	Aurora International Company Ltd represented by Cai Wang Li Zi	15 Dec 1989 Appointed
	Jin Yi Company Ltd represented by Chen Zhen Mei	28 May 2002 Appointed
Joint Vice President	Zhao Shu Yan	
	Zhou Qi Zheng	
	Chen Xiong Min	
Chief Financial & Accounting Officer	Chen Liang De	
Joint Chief	Ma Zhi Xian	
Financial Officer		
Other Executive	Wu Rong De	
	Lin Zheng Qing	
	Chen Hai Deng	

REGISTRATION

Aurora Corp : Financial Calendar
Date Event
13 Jun 2007 Annual General Meeting

ACTIVITIES

The Group's principal activities are trading, leasing and repairing office equipment, office furniture, computer peripheral, communication systems and automated parking equipment. Operations of the group are carried out in Taiwan and other countries. The Group exports its products to Asia, the United States of America and Europe.

Aurora Corp : Industry Sectors

Primary

SIC Code	Description
3579	Office machines, nec
5045	Computers, peripherals & software
7699	Repair services, nec
5021	Furniture
3669	Communications equipment, nec

GROUP ORGANIZATION

Aurora Corp : Group Companies & Subsidiaries

Subsidiaries

Company	Country Of Incorporation	% Owned/ Controlled
Aurora World Investment Ltd	British Virgin Islands	100.00%
Aurora International (Singapore) Pte Ltd	Singapore	100.00%
Aurora Japan Co	Japan	100.00%
Aurora Europe Co		100.00%
Notes: HOLLAND		
Aurora International Trading	China	100.00%

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(Shanghai) Company Ltd		
Aurora (China) Investment Company Ltd	China	100.00%
Shanghai Aurora Office Equipment Ltd	China	100.00%
Shanghai Aurora Furniture Ltd	China	100.00%
Aurora Huaxia Information (Shanghai) Ltd	China	100.00%
Shanghai Aurora Office Automation Selling Ltd	China	100.00%
Aurora Management Advisory (Shanghai) Ltd	China	100.00%

Associated Companies
Company

	Country Of Incorporation	% Owned/ Controlled
Aurora System Corp		29.57%
Yilu Development Company Ltd		46.67%
Heng Rong Industrial Company		45.00%
Quan Ying Company Ltd		43.91%

Related Companies

	Country Of Incorporation	% Owned/ Controlled
Taiwan Fixed Network Company Ltd		0.87%

Note: O = Owned; C = Controlled. If neither is indicated then the company has not reported the owned and controlled proportions being different.

Aurora Corp : Capital

31 Dec 2000

Share	Authorized TW\$7bn	Issued Shares TW\$6.2718bn	Issued 627.1771m
Common shares of TW\$10			

Aurora Corp : Capital History

Year	Month	Issued	Description
1994		25,967,282	Common Stock Dividend - 17:100 for 1993
1995		32,743,200	Common Stock Dividend - 1:5 for 1994
1996		21,446,000	Common Stock Dividend - 1:10 for 1995
		50,000,000	Common Issued
1997		28,590,518	Common Stock Dividend - 1:10 for 1996
1998		18,000,000	Common Issued
		66,499,100	Common Issued
1999		79,798,965	Common Stock Dividend - 1:10 (xd 30-Jun-1999)
		39,414,800	Common Conversion
2000		103,641,700	Common Issued
		5,326,800	Common Conversion
		(45,000,000)	Common Repurchased

SHARE CAPITAL DATA

Aurora Corp : Per Share Data

	Dec 31 1996	Dec 31 1997	Dec 31 b1998	Dec 31 1999	Dec 31 2000
EARNINGS based on Reported Profits (TW\$)					
Basic	0.338	1.769	0.902	1.372	0.500
EARNINGS based on Adjusted Profits (TW\$)					
Basic	0.282	0.436	0.311	0.715	0.216
Shares on which earnings calculated (m)					
Basic	a282.1	a314.5	a389.1	a496.1	a618.4
DIVIDEND (TW\$)	-	-	-	-	-

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DIVIDEND COVER

NET ASSET VALUE (TW\$)

At B/S Date	7.696	9.664	9.790	11.184	10.600
Capital Issue Factor	0.909	0.995	0.833	0.833	0.909

NOTE: Above figures are adjusted for a 10% Stock Dividends in (xc 21-Jun-2001). Earnings based on Reported Profits, Adjusted Profits and NAV, prior to capital changes, were TW\$0.549, TW\$0.238 and TW\$11.659 per share, respectively. (a)Weighted average. (b)Restated. Earnings based on Adjusted Profits and NAV prior to restatement were TW\$0.826 and TW\$15.864 per share, respectively.

Period: 12M

KEY FINANCIALS

	December 31, 2006 New Taiwanese \$	December 31, 2006 US Dollar
PBIT	650,811,000	19,953,734
Turnover	10,755,571,000	329,763,643
Pre-Tax Profit	532,583,000	16,328,887
Profit Attr To Mmbrs	514,019,000	15,759,719
Preference Dividends	444,103,000	13,616,108
Ordinary Dividends	97,928,000	3,002,452
Tot Prop Aftr Depr	2,285,341,000	70,068,095
Net Cap Empld	7,626,943,000	233,840,538
Net Cap Empld Prev Yr	8,116,322,000	248,844,800
Total Share Cap	3,522,171,000	107,989,054
Minorities	-141,639,000	-4,342,623
Intangibles	234,834,000	7,199,963
Current Assets	4,556,929,000	139,714,526
Creditor or Equivalent Stock	2,904,355,000	89,046,940
	1,058,393,000	32,450,116
Total Assets	9,519,919,000	291,878,801
Total Borrowing	2,345,455,000	71,911,178
Shareh'rs Fnds Beg Yr	4,473,960,000	137,170,713
Shareh'rs Fnds End Yr	4,577,343,000	140,340,415
Earnings Per Share	1.76	.053
Dividends Per Share	1.4	.042
Net Asset Value	5,193,673,000	159,236,969
Share Price B/S Date	19.15	.587
Market Cap B/S Date	5,544,154,000	169,982,646
Profit Per Employee	214664.651	6581.575

KEY RATIOS

Profit Margin	%	6.050
Return on Cap Empld Beg Yr	%	8.018
Working Capital		1.568
Stock To Turnover	%	9.840
Turnover To Total Assets		112.979
Debt / Equity	%	47.298
Dividend Cover		1.512
Payout Ratio	%	86.398
Price / Earnings		9.041
Dividend Yield (Gross)	%	7.310
Earnings Yield (Gross)	%	11.060
Turnover Performance	%	-17.186
Asset Performance	%	7.297

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Market Capitalization To
 Shareholders Funds At Year End 1.279
 Capital Employed Performance -6.029
 Pre-Tax Performance % -23.896

PROFIT AND LOSS A/Cs

Aurora Corp : Income Statement

Consolidated Profit and Loss Account

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Gross turnover	14,625	15,142	14,381	13,381	11,006
Sales taxes/comms etc	(625)	(464)	(351)	(394)	(250)
-----	-----	-----	-----	-----	-----
TURNOVER	14,000	14,678	14,031	12,988	10,756
Cost of sales	(9,748)	(10,215)	(10,103)	(9,019)	(7,143)
-----	-----	-----	-----	-----	-----
GROSS PROFIT	4,252	4,463	3,928	3,968	3,613
Other trading exps	(3,581)	(3,832)	(3,378)	(3,377)	(3,296)
Other trading inc net	-	-	(12)	(32)	(19)
-----	-----	-----	-----	-----	-----
TRADING PROFIT	671	632	538	560	298
Equity A/c profits	-	(27)	(281)	67	54
Interest/inv income	41	31	18	65	64
Interest payable	(297)	(194)	(147)	(148)	(118)
Other expenses net	149	172	417	98	340
Exceptional charges	128	2	(106)	57	(105)
-----	-----	-----	-----	-----	-----
PROFIT BEFORE TAX	692	614	440	700	533
Tax	30	51	(129)	(137)	(160)
-----	-----	-----	-----	-----	-----
PROFIT AFTER TAX	722	665	311	562	372
A/c policy decreases	-	-	-	-	*
Minority interests	(18)	(30)	15	(10)	142
-----	-----	-----	-----	-----	-----
Net credits	(18)	(30)	15	(10)	142
-----	-----	-----	-----	-----	-----
NET INCOME	704	635	326	552	514
Ordinary dividends	(352)	0	(273)	(492)	(444)
-----	-----	-----	-----	-----	-----
RETAINED PROFITS	352	635	53	60	70

Notes To Consolidated Profit and Loss Account

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
OTHER TRADING EXPS					
Misc other tdg exps	(3,581)	(3,832)	(3,378)	(3,377)	(3,296)
OTHER TRADING INC NET					
Misc other tdg inc	-	-	(12)	(32)	(19)
INTEREST/INV INCOME					
Investment income	17	15	11	58	46

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Interest income	24	15	6	8	19
	41	31	18	65	64
OTHER EXPENSES NET					
Misc expenses net	149	172	417	98	340
EXCEPTIONAL CHARGES					
FA disposal gain	128	2	(30)	(14)	(10)
Financial assets w/o	-	-	(76)	-	(95)
Misc exceptional exps	-	-	-	71	*
	128	2	(106)	57	(105)
TAX BY COUNTRY					
Misc tax by country	30	51	(129)	(137)	(160)
TAX BY TYPE					
Current taxation	(23)	2	(32)	(68)	(117)
Deferred taxation	53	49	(96)	(69)	(43)
	30	51	(129)	(137)	(160)
No of staff at y/e	1,867	1,859	2,263	2,168	2,481
PROFIT BEFORE TAX is after (charging) crediting					
STAFF EXPENSES BY GRADE					
Wages & salaries	(1,518)	(1,509)	(1,642)	(1,619)	(1,650)
Staff pensions	(171)	(160)	(58)	(87)	(102)
Misc staff expenses	(56)	(55)	(154)	(224)	(177)
	(1,745)	(1,724)	(1,855)	(1,929)	(1,929)
PROVISIONS					
Investment provisions	-	-	(16)	-	-
Provns written back	-	-	-	26	-
Misc provisions	-	-	(28)	-	(59)
	-	-	(44)	26	(59)
Depreciation	(203)	(202)	(220)	(271)	(274)
Misc intang amortn	(188)	(184)	(150)	(88)	(76)
Net exchange losses	(19)	18	33	7	62
OTHER TRADING INC NET					
Asset trading inc net	-	-	216	36	257
Rental income net	50	17	19	26	41
	80	17	-	-	-

*) Details not shown due to rounding

Aurora Corp : Interims

PROFIT BEFORE TAX is after (charging) crediting-

Staff Expenses	-	-	-	-	(947.6)
Misc Intang Amortn	-	-	-	(39.9)	-
Depreciation/Amortn	(86.0)	(127.6)	(154.6)	(146.8)	(137.2)
Other Trading Inc	2.9	-	-	-	21.4
Net					

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Consolidated Profit and Loss Account - Unaudited

	30 Jun 2004 TW\$m	30 Sep 2004 TW\$m	30 Jun 2005 TW\$m	30 Jun 2006 TW\$m	30 Jun 2007 TW\$m
Turnover	4,611.8	6,905.0	6,798.0	6,036.4	5,007.9
Cost Of Sales	(3,414.0)	(5,094.0)	(4,804.6)	(4,028.6)	(3,147.9)
Gross Profit	1,197.8	1,811.0	1,993.5	2,007.7	1,860.0
Rep Operating Profit	226.7	334.9	353.9	295.8	148.5
Other Trading Inc	-	3.8	1,959.9	(13.2)	-
NetExcp1 Charges-Tdg	-	-	-	(3.2)	-
Trading Profit	-	-	-	-	148.5
Equity A/C Profits	(2.0)	8.9	27.2	45.7	48.2
Interest Payable	(26.0)	(35.7)	(68.4)	(61.5)	(45.9)
Fixed Assets W/O	-	-	-	-	(3.9)
Exceptional Charges	(1.4)	4.5	(58.0)	-	37.9
Profit Before Tax	265.4	380.9	350.4	593.2	289.9
Tax	(44.7)	(45.2)	(99.1)	(149.4)	(109.5)
Profit After Tax	220.7	335.8	251.4	443.9	180.5
A/C Policy Decreases	-	-	-	0.2	-
Minority Interests	-	-	(12.4)	4.9	36.1
Net Income	220.7	335.8	238.9	448.9	216.5
Equity Earnings	220.7	335.8	238.9	448.9	216.5

Consolidated Balance Sheets - Unaudited

	30 Jun 2004 TW\$m	30 Sep 2004 TW\$m	30 Jun 2005 TW\$m	30 Jun 2006 TW\$m	30 Jun 2007 TW\$m
Investments	-	-	-	-	50.0
Trade Investments	-	-	-	-	1,805.7
Financial Assets	-	-	-	-	1,855.7
Cap W-I-P Gross C/F	-	-	-	-	6.3
Tangible Fixed	840.4	453.3	1,871.3	1,869.7	1,935.4
AssetsGoodwill, Net	-	-	-	-	85.6
Deferred Costs, Net	-	-	-	-	28.1
Intang Fixed Assets	121.5	99.1	213.1	181.7	211.1
Cash & Equivalents	305.4	173.5	709.1	438.5	527.4
Stocks	835.3	817.2	1,211.0	1,137.9	894.7
Debtors	1,090.7	1,008.7	1,958.4	1,326.1	1,952.9
Trading Investments	138.2	490.4	301.1	819.9	621.8
Current Assets	2,438.1	2,640.9	4,597.9	4,167.9	4,191.3
Total Assets	8,486.0	8,101.0	10,722.5	10,299.0	9,186.4
Share Capital	3,272.7	3,172.2	3,522.2	3,172.2	3,372.2
Share Premium	-	-	-	-	1,274.8
Own Share Premium	-	-	-	-	(861.9)
Retained Earnings	-	-	-	-	175.0
Currency Apprecn Res	-	-	-	-	171.7
Reserves	985.7	1,021.2	579.8	1,254.4	1,041.1
Eqty S/Holders Funds	-	-	-	-	4,413.3
Non Eqty S/Holder	-	-	-	-	(583.9)
FdsShareholders' Funds	4,258.4	4,193.4	4,102.0	4,426.6	4,413.3
Minority Interests	-	-	353.0	744.7	583.9
Pension Provisions	-	-	-	-	223.8
Provisions	-	-	-	-	223.8
Current Maturities	-	-	-	-	*
Debt	2,710.6	2,371.6	3,669.6	2,775.7	1,746.0
Short Term Debt	2,179.2	1,450.6	1,761.3	1,752.7	717.4
Long Term Debt	531.4	921.0	1,908.4	1,023.0	1,028.6
Trade Creditors	-	-	-	-	837.8

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Accruals & Defd Inc	-	-	-	-	374.0
Revenue Tax	-	-	-	-	57.6
Current Liabilities	3,474.4	2,762.2	4,033.2	3,776.5	2,840.1
Total Liabilities	8,486.0	8,101.0	10,722.5	10,299.0	9,186.4
Net Current Assets	(1,036.3)	(121.3)	564.7	391.5	1,351.2
Assets Less Curr	5,011.5	5,338.8	6,689.2	6,522.5	6,346.3
LiabNet Assets	4,258.4	4,193.4	4,454.9	5,171.3	4,997.2

*) Details not shown due to rounding

BUSINESS ANALYSIS

Aurora Corp : Geographical Analysis

Geographical Analysis - Turnover by source

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Misc turnover-source	-	1.3	-	-	-
Domestic	9,472.0	9,620.3	-	-	-
Foreign	4,528.0	5,056.7	-	-	-
	14,000.0	14,678.3	-	-	-

Geographical Analysis - Turnover by market

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Misc turnover-market	-	-	-	(143.0)	(127.3)
Domestic	-	-	11,489.2	9,137.1	7,351.1
Foreign	-	-	2,541.4	3,993.6	3,531.8
	-	-	14,030.6	12,987.8	10,755.6

Geographical Analysis - Profit before tax by source

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Misc PBT by source	56.0	(26.1)	-	-	-
Domestic	672.0	700.0	-	-	-
Foreign	206.0	612.7	-	-	-
Adjustment accounts	(43.0)	(468.2)	-	-	-
Exceptional chgs	128.0	2.2	-	-	-
Assoc co profit	-	(27.2)	-	-	-
Net interest exp	(327.0)	(179.1)	-	-	-
	692.0	614.3	-	-	-

Geographical Analysis - Profit before tax by market

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Domestic	-	-	652.9	675.9	1,281.0
Foreign	-	-	1.5	31.5	134.6
Adjustment accounts	-	-	(1.7)	(12.7)	(907.4)
Exceptional chgs	-	-	105.7	(57.1)	105.3
Assoc co profit	-	-	280.8	(67.5)	(54.0)
Misc	-	-	(599.5)	129.6	(26.9)
	-	-	439.7	699.8	532.6

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Geographical Analysis - Total assets

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Domestic	6,148.0	5,219.7	2,551.8	2,386.4	2,602.5
Foreign	4,496.0	4,747.8	4,421.2	3,379.6	3,104.5
Intra-group	2,940.0	3,116.4	-	2,752.5	2,676.2
Adjustment accounts	89.0	52.3	33.8	6.5	2.8
Total assets - geog	13,593.0	13,136.3	11,670.5	10,161.5	9,519.9

Aurora Corp : Business Analysis

Business Analysis - Turnover

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Office Equipment	7,412.0	7,999.3	7,047.3	7,219.3	6,581.0
Telecom Merchandise	4,759.0	5,206.5	5,599.5	4,681.8	3,083.4
System Furniture	1,429.0	1,068.4	1,015.4	898.1	791.0
Other	400.0	404.1	368.4	188.5	245.3
Misc turnover	-	-	-	-	54.9
TURNOVER	14,000.0	14,678.3	14,030.6	12,987.8	10,755.6
	14,000.0	14,678.3	14,030.6	12,987.8	10,755.6

Business Analysis - Profit before tax

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Office Equipment	727.0	1,156.0	594.0	726.2	1,757.0
Telecom Merchandise	188.0	119.3	65.8	1.0	(393.6)
System Furniture	1.0	7.9	69.8	33.5	35.8
Other	(38.0)	29.6	(75.2)	7.8	16.4
Adjustment accounts	(43.0)	(468.2)	-	(12.7)	(907.4)
Exceptional charges	128.0	2.2	(105.7)	57.1	(105.3)
Assoc cos profit	-	(27.2)	(280.8)	67.5	54.0
Net interest expense	(327.0)	(179.1)	(140.4)	(84.9)	(99.6)
Misc PBT	56.0	(26.1)	312.2	(95.6)	175.2
PROFIT	692.0	614.3	439.7	699.8	532.6
BEFORE TAX					
	692.0	614.3	439.7	699.8	532.6

Business Analysis - Total Assets

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Office Equipment	5,847.0	5,504.3	5,294.6	4,269.4	4,362.1
Telecom Merchandise	996.0	983.2	994.9	964.4	942.6
System Furniture	594.0	541.1	480.2	349.3	237.4
Other	119.0	366.8	203.2	182.8	164.9
LT Investment	2,940.0	3,116.4	2,876.0	2,752.5	2,676.2
Adjustment accounts	89.0	52.3	33.8	6.6	2.8
Misc total assets	3,008.0	2,572.2	1,787.6	1,636.5	1,134.0
TOTAL	13,593.0	13,136.3	11,670.5	10,161.5	9,519.9
ASSETS					

Ex. C-10
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CASH FLOW

Aurora Corp : Cashflow

Consolidated Statement of Cash Flows

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
OPERATIONS	1,562.0	1,443.9	826.7	1,329.4	587.4
INVESTING ACTIVITIES					
Trade invs acquired	(536.0)	(398.6)	(58.2)	-	-
Tangibles acquired	(325.0)	(210.7)	-	-	-
Intangibles acquired	-	(103.7)	(36.2)	(62.2)	(121.0)
Trade invs sold	1,152.0	214.3	-	541.3	239.4
Tangibles sold	73.0	69.0	-	17.0	9.9
Intangibles sold	15.0	-	-	-	-
L/T deposits	-	-	(7.6)	(8.3)	528.3
S/T investments	222.0	(6.8)	(223.4)	-	-
Misc investing inflow	70.0	(587.7)	454.3	(390.9)	(719.2)
	671.0	(1,024.2)	129.0	96.9	(62.6)
FINANCING					
S/T debt raised	-	1,081.8	-	-	-
S/T loans repaid	(2,105.0)	-	(847.1)	(1,215.3)	(234.1)
Long term debt repaid	(281.0)	(1,838.7)	-	(383.7)	(522.7)
Share capital acqd	-	-	(699.3)	-	-
Dividends paid	(90.0)	(353.2)	-	-	-
Misc financing inflow	12.0	86.5	(58.2)	(268.8)	(107.9)
	(2,464.0)	(1,023.5)	(1,418.4)	(1,867.8)	(864.6)
OTHER INFLOWS	-	-	-	5.0	-
CASH& EQVTS INCREASE	(231.0)	(603.8)	(462.6)	(436.5)	(339.8)
Currency appreciation	20.0	(21.7)	64.5	117.2	113.8
B/S CASH& EQVT INCR	(211.0)	(625.5)	(398.2)	(319.2)	(226.0)

Notes To Consolidated Statement of Cash Flows

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
OPERATIONS					
Net income	704.0	634.8	325.8	552.1	514.0
Depn & amortn incr	391.0	364.0	370.6	358.9	349.9
Provision increases	-	-	15.8	-	-
Other tdg adj incr	5.0	76.0	(38.5)	78.6	(234.9)
Assoc cos divs recd	15.0	6.0	22.8	49.1	64.1
Dividends received	2.0	-	-	-	-
Asset disposal	(128.0)	(2.2)	29.5	14.4	10.0
Decrease in stocks	163.0	(32.1)	(365.5)	259.2	277.8
Decrease in debtors	430.0	130.5	(158.4)	(45.6)	231.8

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Incr in accrued exp	107.0	13.7	(22.9)	130.3	1.1
Increase in creditors	(126.0)	(47.0)	347.8	(468.8)	(186.9)
Other wkg cap decr	13.0	300.2	18.9	468.5	(385.5)
	1,562.0	1,443.9	826.7	1,329.4	587.4

Consolidated Statement of Cash Flows

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
Debt raised	-	-	186.2	-	-
Assoc cos profit	(14.0)	-	280.8	(67.5)	(54.0)

BALANCE SHEET

Aurora Corp : Balance Sheet
Consolidated Balance Sheets

	31 Dec 2002 TW\$m	31 Dec 2003 TW\$m	31 Dec 2004 TW\$m	31 Dec 2005 TW\$m	31 Dec 2006 TW\$m
FIXED ASSETS					
Intangible assets	204.0	384.1	238.1	146.4	234.8
Tangible assets	2,996.0	2,618.5	2,271.0	2,312.4	2,285.3
Financial assets	2,805.0	3,432.5	2,510.1	2,350.0	1,812.4
	6,005.0	6,435.1	5,019.2	4,808.8	4,332.6
MISC ASSETS	1,086.0	1,285.6	1,291.2	1,342.1	630.4
CURRENT ASSETS					
Stocks	1,442.0	1,183.6	1,549.1	1,313.7	1,058.4
Trade debtors	1,827.0	1,297.3	1,437.0	1,482.6	1,250.8
Tax recoverable	277.0	174.1	106.4	85.9	161.1
Misc debtors	-	-	-	187.2	607.5
Cash & near cash	2,046.0	1,420.0	1,021.8	702.5	456.5
Trading investments	149.0	184.0	387.9	16.2	740.1
Misc current assets	761.0	566.6	857.9	222.6	282.5
	6,502.0	4,825.6	5,360.1	4,010.7	4,556.9
CREDS due within 1 yr					
Short term debt	4,776.0	3,891.5	2,688.1	1,481.6	1,246.2
Pble-group cos	283.0	227.6	217.0	60.6	77.5
Trade creditors	1,537.0	939.3	1,291.0	931.4	719.2
Accruals & defd inc	349.0	362.5	339.6	469.9	471.0
Revenue tax	-	-	-	54.3	62.8
Taxation	-	0.5	7.2	-	-
Misc creditors	194.0	450.2	386.4	382.5	327.7
	7,139.0	5,871.6	4,929.3	3,380.4	2,904.4
NET CURRENT ASSETS	(637.0)	(1,046.0)	430.7	630.3	1,652.6
TOTAL	6,454.0	6,674.7	6,741.2	6,781.1	6,615.6

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ASSETS LESS
CURRENT
LIABILITIES

CREDS due after 1 yr					
Long term debt	1,426.0	1,440.5	1,983.1	1,627.2	1,099.2
L/T accrls & defd inc	-	-	11.6	47.6	66.9
Misc other L/T liabs	629.0	54.3	62.4	42.6	31.0
	2,055.0	1,494.8	2,057.0	1,717.4	1,197.2
PROVISIONS	194.0	207.0	215.1	223.3	219.6
NET ASSETS	4,205.0	4,972.9	4,469.0	4,840.4	5,193.7
SHARE CAPITAL	3,522.0	3,243.8	2,900.3	3,522.2	3,522.2
Share premium	1,672.0	1,561.9	1,561.9	1,561.9	1,561.9
Own share premium	(1,764.0)	(202.5)	(547.7)	(1,169.5)	(1,169.5)
Inv appreciation res	(997.0)	(892.4)	(909.0)	-	-
Revaluation reserves	-	-	-	(907.9)	(892.3)
Capital reserves	1.0	26.4	1.0	1.0	1.0
Legal reserves	535.0	816.7	718.6	767.7	824.1
Retained earnings	736.0	(98.1)	323.1	548.9	514.9
Own share reserve	-	-	25.3	46.6	85.0
Currency appren res	183.0	110.6	46.4	103.0	130.2
Misc reserves	-	-	-	-	(0.2)
SHAREHOLDER S' FUNDS	3,888.0	4,566.4	4,120.0	4,474.0	4,577.3
Minority interests	317.0	406.4	349.0	366.5	616.3
NET ASSETS	4,205.0	4,972.9	4,469.0	4,840.4	5,193.7
Notes To Consolidated Balance Sheets					
	31 Dec	31 Dec	31 Dec	31 Dec	31 Dec
	2002	2003	2004	2005	2006
	TW\$m	TW\$m	TW\$m	TW\$m	TW\$m
INTANGIBLE ASSETS					
Goodwill, net	69.0	127.1	99.1	72.3	84.8
Brands, patents, net	27.0	23.6	20.8	23.0	16.0
Deferred costs, net	108.0	233.4	118.2	51.1	133.9
	204.0	384.1	238.1	146.4	234.8
TANGIBLE ASSETS					
Investment properties	153.0	406.7	404.6	402.5	400.3
L/H property-cost	154.0	5.2	12.6	333.2	391.9
L/H prop depn	-	(1.2)	(7.9)	(106.8)	(167.4)
Leasehold prop NBV	154.0	4.0	4.8	226.4	224.5

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Property - cost	2,467.0	2,165.5	1,507.6	1,572.8	1,601.5
Property depreciation	(351.0)	(371.4)	(319.1)	(371.7)	(416.7)
Property NBV	2,116.0	1,794.1	1,188.5	1,201.1	1,184.8
Property NBV	2,116.0	1,794.1	1,188.5	1,201.1	1,184.8
Oth tangible FA-cost	1,306.0	1,188.1	1,447.3	1,344.6	1,387.3
Oth tangible FA depn	(778.0)	(799.0)	(792.2)	(873.6)	(917.7)
Other tangible FA NBV	528.0	389.1	655.1	471.1	469.6
Cap w-i-p gross c/f	45.0	24.6	18.0	11.4	6.1
Cap w-i-p NBV c/f	45.0	24.6	18.0	11.4	6.1
Tangible assets	2,996.0	2,618.5	2,271.0	2,312.4	2,285.3
FINANCIAL ASSETS					
Investments	-	-	-	-	50.0
Invs in assoc cos	1,078.0	1,638.4	980.8	892.4	913.1
Other trade invs	1,709.0	1,696.8	1,490.6	1,457.6	849.3
Trade investments	2,787.0	3,335.2	2,471.4	2,350.0	1,762.4
Long term receivables	18.0	97.3	38.7	-	-
	2,805.0	3,432.5	2,510.1	2,350.0	1,812.4
STOCKS					
Misc stocks	1,442.0	1,183.6	1,549.1	1,313.7	1,058.4
DEBT BY TYPE					
Convertible loans	322.0	-	-	-	-
Mortgage loans	837.0	1,628.1	780.0	-	35.0
Bank loans	720.0	1,417.2	1,219.2	1,653.6	1,125.2
Finance leases & HP	2.0	2.8	2.5	1.1	0.1
Bills & notes	15.0	119.6	50.0	-	-
Misc debt	4,306.0	2,164.3	2,619.5	1,454.2	1,185.1
	6,202.0	5,332.0	4,671.2	3,108.8	2,345.5
DEBT BY MATURITY					
Short term loans	2,523.0	3,516.6	2,669.5	1,454.2	1,220.1
Current maturities	2,253.0	375.0	18.7	27.4	26.1
Short term debt	4,776.0	3,891.5	2,688.1	1,481.6	1,246.2
PROVISIONS					
Pension provisions	194.0	207.0	215.1	223.3	219.6
SHARE CAPITAL					
Ordinary shares	3,770.0	3,522.2	3,522.2	3,522.2	3,522.2
Own equity shares	(248.0)	(278.3)	(621.8)	-	-

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	3,522.0	3,243.8	2,900.3	3,522.2	3,522.2
	-----	-----	-----	-----	-----
SHAREHOLDERS' FUNDS					
Eqty s/holders funds	-	-	-	4,474.0	4,577.3
Non eqty s/holder fds	-	-	-	(366.5)	(616.3)
	-----	-----	-----	-----	-----
	3,888.0	4,566.4	4,120.0	4,474.0	4,577.3
	-----	-----	-----	-----	-----
COMMITMENTS AND CONTINGENCIES					
Optg leases - other	-	-	-	-	230.0
PENSION BENEFITS					
Pension benefit oblig.	229.0	231.7	276.1	275.8	323.9
Accum benefit obligation	159.0	166.2	206.2	207.5	237.8
Fair value - plan assets	67.0	85.0	99.4	115.6	119.6
Unrecog prior serv cost	(10.0)	(9.1)	(9.2)	(8.7)	(8.2)
Unfunded pension liab	162.0	146.7	176.7	160.2	204.3
PENSION BENEFIT COSTS					
Pension service costs	(27.0)	(28.8)	(27.7)	(21.4)	(13.8)
Pension interest cost	(10.0)	(8.6)	(7.5)	(8.8)	(8.9)
Exp return - plan assets	3.0	2.9	3.3	3.8	4.0
Prior service cost amort	(1.0)	(0.5)	(0.5)	(0.5)	(0.5)
Oth net pension (Inc)/ex	1.0	1.6	2.9	1.8	2.9
	-----	-----	-----	-----	-----
Net per pension inc/exp	(34.0)	(33.3)	(29.5)	(25.1)	(16.2)
	-----	-----	-----	-----	-----
HEALTHCARE BENEFIT COSTS					
Consolidated Balance Sheets					
	31 Dec	31 Dec	31 Dec	31 Dec	31 Dec
	2002	2003	2004	2005	2006
	TW\$m	TW\$m	TW\$m	TW\$m	TW\$m
Cash & with banks	739.0	1,046.2	747.9	702.5	435.7
Time deposits	1,307.0	373.7	273.8	-	20.8

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